

Appropriations

Objective

To establish or modify legally authorized spending or collection of receipts in the Minnesota Accounting and Procurement System (MAPS).

Policy

An appropriation account is used to record resources that have been appropriated to an agency. Appropriated dollars are entered as the amount specified in session laws or state statutes. An appropriation account controls the total amount of an agency's expenditures, provides a summary of funding and must contain a valid legal citation. At least one allotment and expense budget must be established before any money can be encumbered and spent from an appropriation account. The Minnesota Management & Budget (DOF) approves and enters all additions, changes, or deletions of appropriation account information submitted by agencies. The Executive Budget Officer (EBO) approves all transactions before they are entered.

When structuring appropriation accounts:

- Establish a separate appropriation account for each federal program.
- Separate appropriation dollars eligible for carry forward from those that cancel at fiscal year end.
- Create a separate appropriation account for each law or statute that authorizes spending of dedicated receipts.
- Use a control account to manage an appropriation that consolidates large portions of an agency budget. This is not mandatory but is a tool to control and manage funds with complex spending issues. Funds are transferred from the control account to other appropriation accounts, referred to as sub accounts, where the funds will be spent. (See [Procedure 0307-01, Transfers](#)). These sub-accounts carry the legal citation of the control appropriation.

Note: If a direct appropriation amount is to be split into several appropriation accounts the sum of all individual AP documents must equal the total appropriated amount for the specific legal citation.

Forms

[FI-00519 Appropriation Entry \(AP\)](#) - See the instructions for appropriation coding.

General Procedures

Step #	Actions to be Performed	Responsible Party
	To enter, modify and delete	
1.	Identify the legal or statutory authority to spend or collect state funds. If the appropriation authority meets one of the criteria in the POLICY section, set up separate accounts as required.	Agency
2.	Complete the FI-00519 Appropriation Entry (AP) form , following the instructions on the back of the form.	Agency
3.	Forward the completed form to agency staff authorized to approve appropriation documents and responsible for agency budget operations. After approval, forward to agency's Executive Budget Officer (EBO).	Agency
4.	Review the AP form and coding to ensure compliance with current accounting policies and procedures, legal spending authority, and legislative intent. If correct, approve and forward to the Minnesota Management & Budget, Budget Operations section. Return forms with incomplete or inaccurate information to the agency for correction.	Minnesota Management & Budget, Executive Budget Officer (EBO)
5.	Verify the legal cites, budget authority and dollar amounts. Return forms with inaccurate information to EBO for correction.	Minnesota Management & Budget, Budget Operations
6.	Review the form and coding to ensure that requirements are met and legal spending authority is not exceeded. Enter any additions to the Legal Citation Inquiry (LEGL). After review, process the document and file the form. If document rejects, coordinate with the agency's EBO or agency to resolve problems.	Minnesota Management & Budget, Agency Assistance

See Also

[MAPS Operating Policy and Procedure 0303-01 - Temporary Budgets for Direct Appropriation](#)

Accounts

MAPS Operating Policy and Procedure 0305-01 - Balance Forwards Amounts

MAPS Operating Policy and Procedure 0307-01 - Appropriation Transfers

MAPS Operating Policy and Procedure 0307-03 - Intra-Fund Transfers between Programs

MAPS Operating Policy and Procedure 0308-01 - Revenue Budgets